


DEPARTMENT OF CORRECTION 	<div>Division of Management Services</div>	DIRECTIVE NUMBER: 114.03.03.011 v3.0	PAGE NUMBER: 1 of 14
		SUBJECT: Inmate Trust Account	Adopted: 01-15-95 Reviewed: 05-10-01 Revised: 01-16-02 Changed page 2, Definitions on: 05-25-07

01.00.00. POLICY OF THE DEPARTMENT

It is the policy of the Board of Correction that the Department of Correction shall manage its fiscal responsibilities in accordance with the Governmental Generally Accepted Accounting Practices (GAAP), and the laws of the State of Idaho.

02.00.00. TABLE OF CONTENTS

01.00.00. POLICY OF THE DEPARTMENT

02.00.00. TABLE OF CONTENTS

03.00.00. REFERENCES

04.00.00. DEFINITIONS

05.00.00. PROCEDURE

- 05.01.00. Maintenance of Inmate Accounts
- 05.02.00. Inmate Account Receipts
 - 05.02.01. Funds Received Through The Mail At An Institution
 - 05.02.02. Funds Sent To The Fiscal Office Through The Mail
 - 05.02.03. Funds Left In The Drop Box At Central Office
 - 05.02.04. Miscellaneous Receipts
- 05.03.00. Inmate Payroll
- 05.04.00. Electronic Fund Transfers
- 05.05.00. Inmate Trust Account Withdrawals
 - 05.05.01. Closed Accounts
 - 05.05.02. Deceased Inmates
 - 05.05.03. Inmate Management Fund
 - 05.05.04. Postage Payable & Prepaid Postage
 - 05.05.05. Sales Tax Payable
 - 05.05.06. Hobby Shop
 - 05.05.07. Stale Dated Checks
 - 05.05.08. Photocopies, Metered Mail And Medical Payment Withdrawals
 - 05.05.09. Attachments And Inmate Payables
 - 05.05.10. Suspended Accounts
- 05.06.00. Uncollectible and Unclaimed Property - Inmate Accounts
- 05.07.00. Reconciliation/Review
- 05.08.00. Inmate Banking Access

DIRECTIVE NUMBER: 114.03.03.011 v3.0	SUBJECT: Inmate Trust Account	PAGE NUMBER: 2 of 14
--	---	--------------------------------

03.00.00. REFERENCES

Department Policy 114, Fiscal Policy.

Division of Prisons Directive 312.02.01.001, Death of an Inmate.

Management Services Division Directive 114.03.03.014, Inmate Management Fund.

Standards for Adult Correctional Institutions, Third Edition, Standards numbers 3-4027, 3-4031, 3-4032, 3-4034 and 3-4038.

04.00.00. DEFINITIONS

Indigent Offender: An offender whose offender trust account balance has (1) been less than the current price of a franked, first-class envelope available through the commissary, and (2) had no deposits, for thirty (30) consecutive days.

Inmate: An individual in the physical custody of the Board (see also Offender).

Internal control: Measures employed for the purpose of safeguarding resources against waste, fraud, and inefficiency; promoting accuracy and reliability in accounting and operating data; encouraging and measuring compliance with policy; and evaluating the efficiency of operations.

Offender: A person under the legal care, custody, supervision or authority of the Board including a person within or without the state pursuant to agreement with another state or contractor.

State Standard Accounting and Reporting System: Commonly referred to as STARS.

05.00.00. PROCEDURE

All Department of Correction Inmate Banking transactions will be processed in accordance with written Inmate Trust Account procedures and in compliance with State Code.

05.01.00. Maintenance of Inmate Accounts

All inmate accounts will be maintained in the fiscal office. The Trust Fund Senior Accountant is responsible for the maintenance of the Inmate Trust Account accounting system.

DIRECTIVE NUMBER:	SUBJECT:	PAGE NUMBER:
114.03.03.011 v3.0	Inmate Trust Account	3 of 14

Transactions are processed when received. (i.e. deposits are not processed before withdrawals or vice-versa).

05.02.00. Inmate Account Receipts

Money deposited into an inmate's account must be in the form of cashiers check or money order. Personal checks and cash will not be accepted and will be returned to the sender if known. When the sender is unknown, the cash will be considered the property of the state and will not be returned.

The fiscal office receives money to be deposited into inmate accounts in the following ways:

Mailed to the fiscal office;

Mailed to an institution; and

Left in the drop box located at the Central Office.

Money received by the department for an inmate's account is deposited into the Idaho Department of Correction (IDOC) Trust Fund account and posted to the inmate's account within the IDOC Trust accounting system. All Trust Fund mail and money will be receipted and sorted using the following procedures.

05.02.01 Funds Received Through the Mail at an Institution

Each institution may have variation in mailroom post orders but at a minimum the following procedures will be followed:

001. Open mail, remove money and endorse money orders and cashiers checks to IDOC Savings account with "For Deposit Only" stamp;

002. Run double tape of all cashiers checks and money orders;

003. Enter deposits into inmate's account in the IDOC Offender System;

004. Print batch and receipts. Verify the batch total equals the total receipts. Distribute receipts to institution inmates;

005.

DIRECTIVE NUMBER: 114.03.03.011 v3.0	SUBJECT: Inmate Trust Account	PAGE NUMBER: 4 of 14
--	---	--------------------------------

006. Money will be deposited in accordance with central office deposit procedure;

007. Institutions outside Boise: forward money, batch copy, and calculator tape to a designee of the institution for deposit preparation;

008. All money will be deposited within twenty-four (24) hours in accordance with Idaho Code; and

009. The institutions do not accept cash through the mail.

05.02.02. Funds Sent To the Fiscal Office through the Mail

The Fiscal Office Records Clerk will:

001. Open the envelope and remove the money;

002. Verify the inmate name, inmate number, and sender. Make sure money order is signed;

003. Restrictively endorse money orders and cashier checks to the IDOC savings account;

004. Highlight the gross and net pay amounts, along with the pay-period ending date on all work release payroll monies;

005. Run a double tape of the negotiable instruments. Items will be batched according to the number of items and type of transaction. Attach one tape to the deposit slip that goes to the bank and one tape to the copy of the deposit slip or batch, whichever is applicable, that remains on file;

006. The records clerk will verify that total receipts equal the tape;

007. The records clerk enters the date, dollar amount, and the number of items in the cash log next to the corresponding control number; and

008. The records clerk will forward the money orders and the calculator tapes to the trust fund account clerk for data entry.

05.02.03 Funds Left In The Drop Box At Central Office

The Fiscal Office Records Clerk will:

DIRECTIVE NUMBER: 114.03.03.011 v3.0	SUBJECT: Inmate Trust Account	PAGE NUMBER: 5 of 14
--	---	--------------------------------

001. Remove the money orders and/or cashiers checks from the drop box;

002. Verify the inmate name, inmate number, sender, and ensure money orders and cashiers checks are signed;

003. Restrictively endorse money orders and cashiers checks to the IDOC Trust Account;

004. Run a double tape. Items will be batched according to the number of items and type of transaction. Attach one tape to the deposit slip that goes to the bank and one tape to the deposit slip on file, or the batch, whichever is applicable;

005. The Records Clerk will verify that total receipts equal the tape;

006. The Records Clerk enters the amount to be deposited, the date, and the number of items in the cash log, and assigns a control number to each batch; and

007. The Records Clerk will forward the money orders, cashiers checks, and calculator tapes to the Trust Fund Account Clerk for data entry.

008. A sign will be posted, on the drop box, stating the following:

No cash will be accepted;

Unidentified cash will be considered the property of the state and will not be returned;

Cash left with the sender's return address will be returned to the sender.

The Trust Fund Account Clerk will:

001. Enter the inmate account batches into the IDOC TRUST section of the Offender System;

002. Record the batch number on a copy of the cash log supplied by the records Clerk, and give the cash log to the Account Technician when finished; and

003. Prepare the deposit slip and recount the deposit with the records clerk.

The Trust Fund Records Clerk will:

001. Give the cash log to the Account Technician for reconciliation with the Trust Fund Account Clerks copy;

DIRECTIVE NUMBER: 114.03.03.011 v3.0	SUBJECT: Inmate Trust Account	PAGE NUMBER: 6 of 14
--	---	--------------------------------

002. [REDACTED]

003. [REDACTED]

The Trust Fund Senior Accountant will:

001. Reconcile the General Ledger savings account and checking accounts monthly.

05.02.04. Miscellaneous Cash Receipts

Miscellaneous receipts are monies received for deposit into the Inmate Management Fund that are not applied directly to an inmate's account. Miscellaneous receipts include:

001. Phone Revenue;

002. Vending Revenue;

003. Restitution;

004. Donations;

005. Refunds; and

006. Interest.

The Records Clerk will open and sort the mail and give copies of the miscellaneous receipts and documentation to the inmate trust fund account technician to code.

Miscellaneous receipts will be deposited into the State of Idaho Treasury in accordance with Management Services Division Directive 114.03.03.014, Inmate Management Fund Equity.

05.03.00. Inmate Payroll

The procedures used to record inmate payroll into the inmate trust account system are described in Management Services Division Directive 114.03.03.012, Inmate Payroll.

DIRECTIVE NUMBER: 114.03.03.011 v3.0	SUBJECT: Inmate Trust Account	PAGE NUMBER: 7 of 14
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05.04.00. Electronic Fund Transfers: STARS

Electronic Fund Transfers (EFT) are issued to the inmate trust account through the STARS accounting system from the institutions/community work centers (CWC) for:

- Inmate payroll reimbursements
- Restitution to inmates
- Community Work Center: Work Release
- Correctional Industries payroll reimbursements
- Prison Industries Enhancement Act (PIE)

Electronic Fund Transfers are receipted onto the IDOC TRUST accounting system upon receipt of the Electronic Deposit Transfer Advice from STARS.

05.05.00. Inmate Trust Account Withdrawals

The Trust Fund Account Clerk is responsible for processing transactions for inmates through the inmate trust account system. The account clerk will process checks (drawn against the inmate's account) on behalf of the inmate for approved transactions.

Inmates may request payment to people or entities outside the system (family members, companies for goods or services, legal expenses) by submitting an approved withdrawal request form to the fiscal office.

Inmates are prohibited from sending or transferring funds to other inmates. An exception may be made with the approval of both wardens for transfers between family members.

All withdrawals, except for court ordered withdrawals or close account requests, must use the Request for Withdraw of Inmate's Personal Funds form and contain the following details before processing:

- 001. Inmate Name;
- 002. Inmate Number;
- 003. Inmate Initials;
- 004. Amount of Disbursement;
- 005. Date withdrawal filled out;
- 006. Reason for the disbursement of funds;

DIRECTIVE NUMBER: 114.03.03.011 v3.0	SUBJECT: Inmate Trust Account	PAGE NUMBER: 8 of 14
--	---	--------------------------------

007. Inmate's signature; and

008. Witnessing Officer's Signature.

See Exhibit B

A stamped envelope addressed to the recipient of the check must accompany withdrawal requests requiring mailing.

Once the Account Clerk has generated a check they will assemble the check, the draw slip, and any other correspondence and present it to an authorized signer. The following individuals have signing authority:

Trust Fund Senior Accountant
Financial Executive Officer
Budget Analyst, Principle
STARS Senior Accountant

Checks for five hundred dollars (\$500) or more must have two authorized signatures.

The check signer will forward the signed checks and back-up to the receptionist who will mail them.

05.05.01. Closed Accounts

Checks to close accounts for inmates will be prepared by the account technician upon written notice of inmate release by the Parole Commission, Central Records, institution, or work center. The Account Technician will prepare a draw slip with the inmate's account information.

Before signing the check the signer will verify the validity of the check by checking that the following back-up accompanies the draw slip:

001. A copy of the offender's status, QT Profile (should show release) from the IDOC Offender System;

002. The written notification of release from a third party, Parole Commission, records, institution, or community work center; and

003. A copy of the inmate's statement of account from the IDOC trust accounting system.

DIRECTIVE NUMBER: 114.03.03.011 v3.0	SUBJECT: Inmate Trust Account	PAGE NUMBER: 9 of 14
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Subsequent to signing the check the signer will give the check to the receptionist for mailing.

Checks that are held for hand to hand delivery to the inmate will be placed in the safe by the check signer.

05.05.02. Deceased Inmates

The institution or community work center will notify the trust accounting Senior Accountant when an inmate dies.

The institution or work center will determine the disposition of the inmate's account balance and notify the Senior Accountant in writing according to Division of Prisons Directive 312.02.01.001, Death of an Inmate.

The Senior Accountant will have the final checks prepared and the account will be closed and made inactive.

05.05.03. Inmate Management Fund

Inmate Management Fund purchases will be entered in the STARS system by accountant technicians throughout the Department of Correction in accordance with the procedures in Management Services Division Directive 114.03.03.014, Inmate Management Fund.

05.05.04. Postage Payable and Prepaid Postage

The trust fund account technician will monitor the prepaid postage account balance and periodically pay postage.

The inmate trust account technician uses the IDOC TRUST system to print the checks to pre-pay the metered mail accounts.

The postage payable account for HQ is closed at the end of each month by generating a check to the Department of Correction.

05.05.05. Sales Tax Payable

The Inmate Trust Senior Accountant posts the five percent (5%) sales tax charged to the sales to the Sales Tax Payable G/L account.

On or before the 20th of each quarter, a check is written to the Idaho State Tax Commission to pay for sales tax generated from department miscellaneous sales.

DIRECTIVE NUMBER:	SUBJECT:	PAGE NUMBER:
114.03.03.011 v3.0	Inmate Trust Account	10 of 14

The Account Technician will complete a Summary for Batch Input form and enter the batch into the inmate trust account system.

The system posts the data to the affected G/L accounts and generates a check for the payable.

05.05.06. Hobby Shop

Completed request forms are submitted to the fiscal office for hobby purchases. The purchase amount on the draw slip must include a five percent (5%) surcharge.

All hobby purchases are charged a five percent (5%) surcharge that is debited to the G/L Hobby Account. The surcharge is automatically posted to the Hobby Account by the Inmate Trust Account System.

The Account Clerk will enter the information into the Inmate Trust Account System.

The system will generate a check for the expense.

05.05.07. Stale-Dated Checks

The Trust Fund Senior Accountant will review outstanding checks on a monthly basis. If a check is outstanding for twelve (12) months, the check may be considered stale-dated and voided off the IDOC TRUST accounting system.

If an inmate requests an outstanding check be voided from their account, the inmate must submit a signed withdrawal slip authorizing the department to charge their account for all fees assessed by the bank to process the stop payment (currently this amount is twenty dollars (\$20.00)).

05.05.08. Photocopies, Metered Mail and Medical Payment Withdrawals

The mail officer, resource center manager and medical contractor will submit all completed inmate withdrawal slips to the prison Account Technician or work center Administrative Assistant at their facility on a daily basis.

The prison Account Technician and the community work center Administrative Assistant are responsible for processing inmate photocopy, metered mail and medical payment withdrawal slips on a daily basis for the inmates at their facility.

If the inmate is indigent the withdrawal slip will be set aside and no fee will be charged to the inmate's account.

DIRECTIVE NUMBER:	SUBJECT:	PAGE NUMBER:
114.03.03.011 v3.0	Inmate Trust Account	11 of 14

Medical withdrawal slips are charged against the inmate's account and the fees are placed into a corresponding payable account.

The Inmate Accounts Account Technician will close the medical payable account on a monthly basis and issue a check to the Idaho Department of Correction for the amount of medical fees collected from the previous month.

05.05.09. Attachments and Inmate Payables

All court orders for deductions from inmate accounts (child support, court-ordered restitution, and court fees) will go to the inmate banking account clerk. The Inmate Account Clerk will set up the order in the trust accounting attachment module.

The Account Clerk will maintain the original court orders on file.

The system will check the attachments against any receipts entered anywhere in the system and generate a system batch to pay the appropriate order.

The check will reside in the print queue.

When the Account Clerk prints the daily checks any system generated attachment checks will be printed.

The check signer will sign the check using the system-generated batch as back up.

The check will go to the receptionist to be mailed.

05.05.10. Suspended Accounts

Inmate accounts can be suspended by Wardens, Deputy Wardens, Investigative and Disciplinary Hearing Officers, Community Work Center Managers, Deputy Attorney Generals, Senior Accountants, Financial Executive Officer, Division Administrators, or the Director for a pending DOR, escape, investigation, court order, or accounting purpose.

Each institution will designate a Financial Technician, Office Specialist, or Administrative Assistant to monitor their suspended accounts to minimize the time the account is suspended.

The employee who initiated the suspension must inform inmate banking in writing when the suspension is to be reversed.

DIRECTIVE NUMBER: 114.03.03.011 v3.0	SUBJECT: Inmate Trust Account	PAGE NUMBER: 12 of 14
--	---	---------------------------------

If an inmate's trust account has been suspended for three (3) months or more, the Senior Accountant of Trust Accounting will contact the employee who initialized the suspension. If the reason for the suspension, or if the employee, who initialized the suspension, can not be determined, the Senior Accountant can reverse the suspension.

05.06.00. Uncorrectable and Unclaimed Property - Inmate Accounts

Once a month the Trust Fund Senior Accountant will generate a list of inmate accounts that are inactive and or in history. A copy of the list will be given to the department's internal auditor

The Senior Accountant will maintain an on-going file of the status of history/inactive accounts. The file will document attempts to locate offenders with balances

Inmate accounts will be deemed uncollectible and written off if:

001. The inmate owes monies to the Department of Correction for indigent supplies received during their incarceration;

002. The probability of collecting the monies owed by the inmate is remote; and

003. The Trust Fund Senior Accountant will analyze the debt and write the obligation off against the corresponding payable account (i.e. medical fees against the medical payable, postage and metered mail against the IMF).

The IDOC Financial Executive Officer will approve all write-offs.

The Senior Accountant will review inactive accounts on an annual basis in accordance State of Idaho unclaimed property procedures.

The Internal Auditor will audit inactive and history accounts at least semi-annually.

05.07.00. Reconciliation/Review

The Trust Fund Senior Accountant will reconcile the Trust Account General Ledger (G/L) to the bank statement monthly (see Exhibit C: Reconciliation).

The Trust Fund Account Technician is responsible for reviewing the daily checking account balance and determining when money should be transferred into the checking account from the trust account's savings account. Money should be transferred as often as needed to maximize the return on the trust's banking accounts.

DIRECTIVE NUMBER:	SUBJECT:	PAGE NUMBER:
114.03.03.011 v3.0	Inmate Trust Account	13 of 14

The Trust Fund Senior Accountant is responsible for reviewing the IDOC Trust General Ledger for errors and for reviewing the account receivable accounts for unusual or large balances.

05.08.00 Inmate Banking Access

The Senior Accountant of the Inmate Trust Account will give access to the Offender System.

The Senior Accountant and the Financial Executive Officer will have access to all phases of the Inmate Banking portion of the Offender System; ATTACH MENU, BATSTMT, CHECKREG, CHKRECON, CIINCOME, GLBAL, GLBATCH, GLDAILY, GLPOST, IBACTBAL, IBINACTIVE, IBINTRST, IBOFFBAL, IBSUSPEND, IMBATCH, OFFSTMT, OFFTRNS, PRTCHECK, PRTRECPT, QLBATCH, QMBATCH, QTCHECK, QTD OC NUMBER, QTIBHIST, REPRTCHECK, REPRTRECPT, RPFACBAL, RPINDGNT, RPINTRST, RPOFFBAL, RPTVOIDCHK, SAVRECON, VOIDGLCHK, VOIDIMCHK, and VOID RECPT.

The Fiscal Financial Technician will have; ATTACH MENU, BATSTMT, CHECKREG, CHKRECON, CIINCOME, GLBAL, GLBATCH, GLDAILY, IBACTBAL, IBOFFBAL, IBSUSPEND, IMBATCH, OFFSTMT, OFFTRNS, PRTCHECK, PRTRECPT, QLBATCH, QMBATCH, QTCHECK, QTD OC NUMBER, QTIBHIST, REPRTRECPT, RPFACBAL, RPINDGNT, RPINTRST, RPTVOIDCHK, SAVRECON, VOIDGLCHK, VOIDIMCHK, and VOIDRECPT.

The Fiscal Financial Support Technician will have the following access; ATTACH MENU, GLBATCH, IBACTBAL, IBOFFBAL, IBUSUPEND, IMBATCH, OFFSTMT, PRTCHECK, PRTRECPT, QLBATCH, QMBATCH, QTCHECK, QTD OC NUMBER, QTIBHIST, QTRECPT, RPFACBAL, RPINDGNT, VOIDGLCHK, VOIDIMCHK, VOIDRECPT, CIINCOME.

The Fiscal Office Specialist I will have the following access; ATTACH MENU, IBACTBAL, IBOFFBAL, IMBATCH, PRTRECPT, QTD OC NUMBER, QTIBHIST, QTRECPT, RPFACBAL, IBSUSPEND, QMBATCH, and QTCHECK.

Mail Room officers and Financial Technicians at the institutions will have the following access; IBACTBAL (FACILITY), IBOFFBAL, IMBATCH, QTD OC NUMBER, PRTRECPT (FACILITY), QMBATCH (FACILITY), QTCHECK, QTIBHIST, QTRECPT, RPINDGNT (FACILITY), QTATTACH from the Attach Menu, AND RPOFFBAL (FACILITY).

DIRECTIVE NUMBER: 114.03.03.011 v3.0	SUBJECT: Inmate Trust Account	PAGE NUMBER: 14 of 14
--	---	---------------------------------

Investigation and Disciplinary officers will have the following access; IBOFFBAL, QTDOC NUMBER, QMBATCH (FACILITY), QTCHECK, QTIBHIST, and QTRECPT.

All other access will be considered on a case by case basis.

Chief, Division of Management Services

Date